

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kazimierz Szczygiel
DOCKET NO.: 04-20219.001-C-1
PARCEL NO.: 23-01-107-016-0000

The parties of record before the Property Tax Appeal Board are Kazimierz Szczygiel, the appellant, and the Cook County Board of Review.

The subject property consists of a 10,800 square foot parcel improved with 33 year-old, three story, masonry constructed, 7,377 square foot multi-family dwelling located in Palos Township, Cook County.

The appellant submitted evidence that the subject's fair market value is not accurately reflected in its assessment. In support of the market value argument, the appellant submitted settlement statement dated July 19, 2004 indicating the subject sold for a price of \$470,000. The appellant's petition indicates that the subject's sale was not between related parties or related corporations; was purchased through a real estate agency; was advertised for sale through the multiple listing; was purchased in settlement of a foreclosure; and the seller's mortgage was not assumed. The appellant contends he overpaid for the subject given the improvement's condition. Photographs were submitted in support of this contention. In addition, the appellant asserted the adjacent the adjacent property, which is similar to the subject, is valued considerably below the subject's value. This evidence was timely filed by the appellant pursuant to the Official Rules of the Property Tax Appeal Board.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant in this appeal submitted evidence in support of the contention that

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	22,464
IMPR.:	\$	64,116
TOTAL:	\$	86,580

Subject only to the State multiplier as applicable.

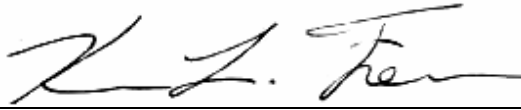
the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it does not support reduction in the assessed valuation of the subject property.

The Property Tax Appeal Board finds that the appellant purchased the subject in an arm's length transaction. The sale was not between related parties or related corporation; was advertised for sale through a third party real estate agency; and the seller's mortgage was not assumed. Further, the Board finds that it is clear from the record the appellant was aware of the condition of the subject improvement at the time of sale. In addition, the Property Tax Appeal Board finds that the subject's 2004 sale supports the current assessment. Therefore, the Property Tax Appeal Board finds that no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.